and to all her institutions, back of them there was a voice on the shores of Old Holland, the voice of Pastor Robinson, who had told them that "Evermore new light shall break forth from the Word."

So we, who are trustees of the printed word in this great land, may echo after three hundred years the words of that great leader and may ourselves covet some share of his mantle by exclaiming as he would exclaim, "Let evermore new light break forth from the printed word."

RECENT LEGISLATION AND LIBRARY REVENUES*

By William F. Yust, *Librarian, Rochester Public Library*

A New York state amendment fixes two mills as the possible maximum library tax in municipalities with an assessed valuation of one million or less; one and one-half mills on more than one million and less than two millions; one mill on two millions or over.

In New Jersey one amendment increases the permissive maximum library tax rate from one-sixth to two-thirds of a mill. This is in addition to the mandatory rate of one-third mill. Another removes the limit of $1,000 which a union of municipalities may raise annually by tax for library purposes.

Illinois passed an amendment increasing the possible maximum library tax levy in cities under 100,000 to two mills (formerly one and one-third mill) and in cities over 100,000 to one mill (formerly two-thirds mill). It also excepts libraries from the scaling under the two per cent reduction clause of the Juul act. Another bill amends the Juul act to permit this exception.

In Missouri an amendment increases the mandatory minimum tax levy in cities of the first class from four-tenths to eight-tenths of a mill. This was introduced at the instance of the St. Joseph Public Library but it applies to all first class cities. Another law amends the charter of the city of St. Joseph by increasing the minimum library tax which the council must appropriate from four-tenths to eight-tenths of a mill. This will increase the library's annual income about $21,000.

Kansas passed an amendment raising the permissive maximum library tax from one-half mill to one mill in cities of second and third class. Cities of first class already had authority to levy one mill if population was under 40,000; over that, one-fourth mill. The chairman of the Kansas Library Association Legislative Committee says, "This ought to bring a new era in Kansas public libraries."

Wyoming failed to pass an introduced bill fixing the minimum and maximum county library tax levy in counties with an assessed valuation of twenty-five millions or more at three-eighths to one-half mill (now one-eighth to one-half mill for all counties).

Indiana has the unique distinction of passing the only law reducing the library tax levy. An amendment fixes the minimum county library tax at two-tenths of a mill. It was formerly five-tenths, which is no longer necessary on account of a tremendous increase in assessed valuation. The library board still has power to fix the rate and may levy five-tenths mills, if that amount is needed. Another Indiana amendment prescribes that the county library tax shall be continued so long as the library is used by ten per cent of the inhabitants of the district concerned. Previously it was ten per cent of the entire county.

In Cleveland an interesting situation developed. The public library there is one of about twenty-five libraries in the state operating under boards appointed by boards of education. The library trustees appointed by the board of education certify to the board of education annually the amount needed for the library during the ensuing year. The board of education up to 1920 transmitted such amount

*See also report p. 133.

not exceeding one and one-half mills with its own budget which it is authorized to levy for school purposes.

A budget commission reviews the estimates presented by each taxing body and may reduce any and all items so as to keep the total tax levy within the fifteen mill limit prescribed by law. (Originally the limit was 10 mills (1%). The law was, however, amended to 15 mills although it is still familiarly referred to as the Smith 1% tax law.) Last fall this budget commission decided that the amount certified for library purposes could not be in addition to the amount certified for school purposes but must be a part of it. This meant that the entire appropriation for the library, $894,000, was deducted from the amount levied for school purposes. This action was taken to the Court of Appeals, but the decision of the Budget Commission was sustained. Instead of an appeal to the Supreme Court, the Board of Education accepted the decision for the one year and sought a remedy in legislation.

As a result, an amendment to the library law was secured which provides that the amount certified by the library board shall be in addition to all other levies authorized by law, but not to exceed one and one-half mills and subject to no other limitation on tax rates. This amendment puts this group of libraries in a very favorable position as to adequacy and certainty of income. It means that the levy made by the library board and certified to the board of education cannot be reduced either by the board of education or by the budget commission. It is so advantageous that these libraries will need to use it wisely. The Trustees of the Cleveland Public Library feel this responsibility keenly and the Ohio Library Association is urging this same restraint on the remaining libraries. The Cleveland Public Library for next year is asking an amount only about one-third of that permitted by law.

These laws relating to library revenues do not warrant much generalization. They do show a disposition to permit libraries to adjust themselves to changing conditions and to provide more liberally for their support. The Indiana amendment providing that the county tax shall be continued as long as the library is used by ten per cent of the inhabitants of the district concerned calls attention to the fundamental principle that support depends on service. This principle needs emphasis. Whatever may be the form of its state law, a library's support will ultimately depend upon the nature and extent of the service which it renders to the community.

Considerable discussion has revolved around the question as to whether a library board should have the power to levy the library tax. The two states in which this question has been differently decided are Iowa and Indiana. Although the decisions are many years old, they are frequently referred to and for this reason a brief outline of each case is here given.

In 1896 the board of trustees of the public library in Des Moines, Iowa, fixed a tax rate of one mill for library maintenance and a tax of three mills to create a sinking fund for the purchase of a lot and the erection of a building. In so doing it acted in accordance with a law passed by the general assembly which authorizes the library trustees to fix the rates given for the purposes stated and "cause each of the rates so determined and fixed to be certified and the council shall levy the taxes necessary to raise said sums respectively for such year."

The library board certified these amounts to the city council, which refused to levy the taxes. When carried to the supreme court of the state the act of the general assembly was declared unconstitutional.

The court held that the right to fix the tax rate was equivalent to the right to levy a tax. But the power to levy a tax cannot be delegated by the legislature to a board or officer not elected by and immediately responsible to the people or the taxpayers. Similar laws violating that principle have been declared unconstitutional in Illinois, Kansas, and Michigan.

In 1906 a case involving this principle

came from Marion, Indiana, to the supreme court of the state, which decided that the delegation of the power of taxation to a library board appointed by the council was lawful. In its decision it cited the state constitution, which says, "Knowledge and learning, generally diffused throughout a community, being essential to the preservation of a free government, it shall be the duty of the general assembly to encourage, by all suitable means, moral, intellectual, scientific and agricultural improvement, and to provide by law for a general and uniform system of common schools, wherein tuition shall be without charge equally open to all."

The court declared, "It may, with propriety, be said that a law providing for the organization and maintenances of public libraries is a part of the educational system of the state and that boards organized under the provision of said act exercise the whole power of the municipality in respect to public libraries.

"It is to be remembered that the trustees of a school city are appointed in the same manner as are trustees of library boards appointed under the provisions of said act, and no objection could be urged against the authority of a library board so appointed to levy taxes, pursuant to legislative authority, which might not be urged with equal force against the levy of taxes by school boards. Our statutes contain many provisions authorizing school boards to levy taxes for certain purposes, some of which have been upon the statute books for nearly half a century."

Two important principles are involved in these decisions: one whether a board not elected by the taxpayers should have the power to levy a tax; the other whether in a given municipality there should be more than one tax-levying body. On these points there is no agreement among different states, nor among courts within a single state, not even among different divisions of the same court as illustrated this year in New York state.

The city of Buffalo has a commission form of government, but retains its board of education. In 1919 a state law was passed authorizing and directing boards of education to make large increases in teachers' salaries. The board of education this year submitted its budget for over five million dollars. The common council cut this estimate to $345,629.

The appellate court decided that the council had no authority to make this reduction. It held that the entire management of schools being placed in boards of education, gave them power to compel the council to levy the necessary tax.

The argument stated, "The tendency of legislation in recent years has been in the direction of enlarging the powers and authority of boards of education to the end that the educational facilities of the state should be taken away from the control of municipal authorities, and thus remove them as far as possible from political influence and place them in charge of boards of education composed of persons selected because of their supposed familiarity with educational matters."

When taken to the court of appeals this decision was reversed on the ground that the council has the sole power to raise by a general tax the funds necessary to carry on the city. While admitting the enlarged powers of independent boards of education, it denies that those powers are unqualified.

The court said, "It would seem unfortunate if in a city of the size of Buffalo, a body however able and devoted, not elected, not removable by the appointing power, not even with a tax budget of its own so that its action would be brought sharply to the attention of the public, might command the allotment to it of whatever part of a limited revenue it thought best to the sacrifice of other interests perhaps as essential. Such a board has no detailed knowledge of other public needs. It knows nothing of the number of police required, or of the demands to safeguard the public health. Its view is limited to its own department, of course, important, but likely to be regarded as of unique importance by those who have its interests at heart. In

all governments, in the nation, the state, the city, the problem is to reconcile a hundred pressing needs so that the total of the appropriations shall not be excessive."

These conflicting decisions show that the court battles of a century have not settled this question of taxation. One learned body hands down a solemn decision and another equally learned body reverses it. There is therefore strong argument as well as high precedent in favor of, as well as against the library tax being levied by the library board. This is why the new edition of the A. L. A. manual chapter on legislation recommends that the tax rate be fixed by the library authorities within the limits, if any, set by law.

THE ONTARIO PUBLIC LIBRARY RATE

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The Public Library Rate in the Ontario Public Libraries Act of 1920 provides that a library board may cause a tax to be levied to the extent of that rate on the dollar of taxable assessment that will yield fifty cents per capita of the population of the constituency to be served, and that the municipal council may increase the rate.

This rate clause establishes a new principle in Ontario for taxation for a public benefit. We believe that the principle is sound, that the clause is workable, and that it is fair to both the libraries and the public.

Although Ontario library history began in 1800, it was 82 years later when the first provision was made for the establishment and maintenance of free, tax-supported libraries. Ontario free public library legislation from the Act of 1882 to the present has provided that every library should be in control of an appointed board, independence being ensured by reason of the appointing powers being divided, and also that the board should be entitled on its own demand to a fixed maximum tax rate. One-half mill was the rate until last year, with the exception of cities of over one hundred thousand population,—an amendment to the Act of 1882 fixed their rate at one-quarter mill exclusive of debt charges.

For a long time the public library movement was finding its way. No library was conducted on an adequate scale until comparatively recent years. The requirements for adequate library service as we think of it today were unknown. Experience furnished no real test of the merits of the original rate on the dollar until recent years.

When the real test came it failed to impress itself upon the great majority of our libraries. Four or five progressive ones were receiving an adequate income from the rate; a few more could claim close to the amount required. This dozen or so did well. With not more than four notable exceptions, the remainder seemed to take things for granted. They knew the rate and probably thought that they were on the same footing as all other libraries. They were satisfied with themselves. They did not criticise their libraries with any standards, either for quality or quantity of service. They knew that a larger and better patronage was desirable, but did not seem to realize that there was a real relationship between library success and library expenditure. It is possible that some thought that the legislature fixed the rate, therefore, it must be right; and, that it was enough for a successful neighbor, therefore, it must be enough for them.

About two or three years ago, Toronto with its fast-growing system, and Ottawa, that had gone well past the hundred-thousand mark, felt the pinch of the quarter-mill rate. Two or three towns groaned under the half-mill. These constituted all the expressed dissatisfaction. For some time the Department of Education had had the matter of library rates under consid-